

USA-153 Consent to Transfer of Case for Plea and Sentence (Under Rule 20)

FILED

2007 OCT -9 AM 11:36

FEBRUARY 2007
CLERK'S OFFICE
NORTHERN DISTRICT OF CALIFORNIA

for the

EASTERN DISTRICT OF

CALIFORNIA

UNITED STATES OF AMERICA

v.

ALLEN RANDLE

}

CRIMINAL NUMBER:

CR07-00635 MJJ

Consent to Transfer of Case for Plea
and Sentence
(Under Rule 20)

I, Allen Randle, defendant, have been informed that an indictment information, felony is pending against me in the above designated cause. I wish to plead guilty to the offense charged, to consent to the disposition of the case in the Northern District of California in which I, have been released on bond, (am under arrest, am held) and to waive trial in the above captioned District.

Dated: 9-18-2007 at 10:00 amAllen Randle

(Defendant)

Jaye Leam

(Witness)

Jaye Leam

(Counsel for Defendants)

Steve A. Biegel

(Assistant United States Attorney)

Approved

Steve A. Biegel
Assistant United States Attorney for theEastern District of
CaliforniaBryan R. White
Special Assistant United States Attorney for theNorthern District of
California

RULE 20--TRANSFER NOTICE

TO: Bryan R. Whittaker Special Assistant U.S. Attorney	DISTRICT ND/CA	DATE 9/26/07
NAME OF SUBJECT ALLEN RANDLE	STATUTE VIOLATED 18 U.S.C. §287	FILE DATA (Initials and Number) 1:07CR122 OWW

PART A--DISTRICT OF ARREST

The above-named subject has been apprehended in this jurisdiction and indicates amenability to Rule 20 disposition of the charges pending against him in your district. Kindly indicate whether you are agreeable to Rule 20 disposition and forward two certified copies of indictment or information if any.

Enclosed is certified copy of waiver of indictment executed by defendant. Kindly file criminal information and forward two verified copies thereof.

Enclosed is Consent to Transfer form executed in duplicate (one copy for your files) by defendant and the United States Attorney in the district of arrest. Kindly add your consent and have the Clerk of your district transmit the papers in the proceedings or certified copies thereof to the Clerk of the Court in this district in accordance with Rule 20. Docket No. **1:07CR122 OWW**

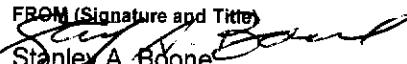
Other (Specify):

The above-named defendant entered a plea of guilty under Rule 20.

DATE OF PLEA

DATE OF SENTENCE

SENTENCE

FROM (Signature and Title)  Stanley A. Boone Assistant U.S. Attorney	ADDRESS 2500 Tulare Street, Ste. 4401 Fresno, CA 93721
--	--

PART B--DISTRICT OF OFFENSE

I am agreeable to Rule 20 disposition.

I am not agreeable to Rule 20 disposition. Defendant's appearance is desired at

on _____ at _____ o'clock.

(Kindly notify me of any anticipated delay.)

Enclosed are two certified copies of indictment or information. Docket No. _____

Please have defendant execute waiver of indictment.

Other (Specify):

SIGNATURE (Name and Title) Bryan R. Whittaker S. A. U.S.A.	DISTRICT ND/CA	DATE 9/28/07
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See United States Attorneys Manual, Title 2, pp. 11-16, 2 and United States Attorneys Bulletin (Appendix) Vol. 9, No. 20, October 6, 1961, for an explanation of procedures under Rules 7 and 20, Federal Rules of Criminal procedure. See also Title 4, p.44.1, United States Attorneys Manual.



U. S. DEPARTMENT OF JUSTICE

United States Attorney
Eastern District of California

McGregor W. Scott
United States Attorney

2500 Tulare Street, Suite 4401
Fresno, CA 93721

Phone 559/497-4000
Fax 559/497-4099
TTD 559/497-4500

September 26, 2007

Bryan R. Whitaker
Special Assistant United States Attorney
United States Attorney's Office
1301 Clay Street, Suite 340S
Oakland, CA 94612

Re: United States v. Alan Randle
1:07CR122 OWW

Dear Mr. Whitaker:

Pursuant to our agreement regarding the above-captioned case, please find enclosed a Consent to Transfer form executed in duplicate (copies for your files) by defendant. Also enclosed is a Rule 20 Transfer Notice form. Please sign both of these documents and file the originals with your clerk's office to initiate the transfer of this case to the Northern District of California.

Also enclosed please find a signed original Plea Agreement to be filed with the clerk's office in the Northern District of California.

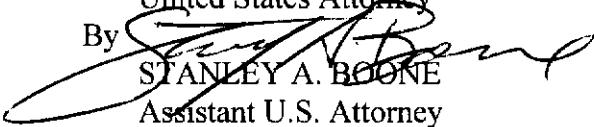
If you have any questions, please do not hesitate to contact me.

Sincerely yours,

McGREGOR W. SCOTT

United States Attorney

By


STANLEY A. BOONE
Assistant U.S. Attorney

SAB:nm
Enclosures

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION -- IN U.S. DISTRICT COURT

By COMPLAINT INFORMATION INDICTMENT

Name of District Court, and/or Judge Magistrate Location (city)

EASTERN DISTRICT OF CALIFORNIA
FRESNO, CALIFORNIA

OFFENSE CHARGED

See Indictment

Petty

Minor

Misde-
meanor

X Felony

Place of Offense

U.S.C. Citation

See Indictment

PROCEEDING

Name of Complainant Agency, or Person (& Title, if any)

PAUL MIRAMONTES & CARLOS QUIRARTE IRS

 this person is awaiting trial in another Federal or State Court, give name of court. this person/proceeding is transferred from another district per (circle one) FRCrP 20, 21, or 40. Show District this is a reprocution of charges previously dismissed which were dismissed on motion of: U.S. Atty DefenseSHOW
DOCKET NO. this prosecution relates to a pending case involving this same defendant prior proceeding or appearance(s) before U.S. Magistrate regarding this defendant were recorded underMAGISTRATE
CASE NO.
1:07-mj-093 DLB

Name and Office of Person Furnishing information on

THIS FORM

Robbin Torres

 U.S.
Atty Other U.S.
Agency

Name of Asst. U.S. Atty

STANLEY A. BOONE

DEFENDANT -- U.S. vs.

ALLEN RANDLE

Address { 1: 07 Q 00122 OWN

Birth
DateMale Female Alien
(if applicable)

(Optional unless a juvenile)

DEFENDANT

IS NOT IN CUSTODY

- 1) Has not been arrested, pending outcome this proceeding if not detained give date any prior summons was served on above charges
- 2) Is a Fugitive
- 3) Is on Bail or Realease from (show District)

NDCA

IS IN CUSTODY

- 4) On this charge
- 5) On another conviction Fed'l State
- 6) Awaiting trial on other charges If answer to (6) is "Yes", show name of institution

Has detainer
been filed?

Yes

If
"Yes"
give
dateDATE OF
ARREST

Mo.

Day

Year

Or ... If arresting Agency & Warrant were not Federal

DATE TRANSFERRED
TO U.S. CUSTODY

Mo.

Day

Year

 This report amends AO 257 previously submitted

ADDITIONAL INFORMATION OR COMMENTS

PENALTIES:

DEFN. BAIL STATUS: Defendant was arrested in the Northern

District of California; will be transferred and appear on 5/25/07 in Fresno.

PENALTY SLIP

DEFENDANTS: **ALLEN RANDLE**

VIOLATION: 18 U.S.C. §§ 287 and 2 -
False Claims and Aiding and Abetting;

PENALTY: 5 years imprisonment
Not more than \$250,000 fine

No. _____

UNITED STATES DISTRICT COURT **FILED**

Eastern District of California

MAY 24 2007

Criminal Division

CLERK, U.S. DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA
BY S. ARELLANO
DEPUTY CLERK

THE UNITED STATES OF AMERICA

vs.

ALLEN RANDLE

1: 07 CR 122 OWN

I N D I C T M E N T

**VIOLATIONS: 18 U.S.C. §§ 287 and 2 - False Claims and
Aiding and Abetting (Two Counts)**

A true bill,

15
Foreman.

Filed in open court this _____ day

of _____, A.D. 20____

Clerk.

Bail, \$ As per indictment

D. B.L.

1 MCGREGOR W. SCOTT
 2 United States Attorney
 2 STANLEY A. BOONE
 3 MARK E. CULLERS
 3 Assistant U.S. Attorneys
 4 4401 Federal Building
 4 2500 Tulare Street
 5 Fresno, California 93721
 5 Telephone: (559) 497-4000

FILED
 MAY 24 2007
 CLERK, U.S. DISTRICT COURT
 EASTERN DISTRICT OF CALIFORNIA
 BY S. ARELLANO

6

7

8 IN THE UNITED STATES DISTRICT COURT FOR THE
 9 EASTERN DISTRICT OF CALIFORNIA

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1: 07 Q 00122 OWN

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12 UNITED STATES OF AMERICA,)	CR. NO.
13 v.)	VIOLATIONS: 18 U.S.C. §§
14 ALLEN RANDLE,)	287 and 2 - False Claims
15)	and Aiding and Abetting
16)	(Two Counts)
17 Defendant.)	
18)	

19 COUNT ONE: [18 U.S.C. §§ 287 and 2 - False Claims and Aiding
 20 and Abetting].

21 The Grand Jury charges:

22 ALLEN RANDLE,
 23 defendant herein, as follows:
 24 I. INTRODUCTION
 25 1. Earned Income Credit "EIC" is a tax credit for certain
 26 lower income taxpayers who work and earn under a certain designated
 27 amount of income. The intent behind earned income credit is to

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1 give lower income taxpayers with families a refundable credit and
2 is intended to offset the impact of Social Security taxes paid by
3 low-income workers and encourage low-income persons to seek work
4 rather than government assistance. To qualify for the credit, one
5 must work and earn income, which can be either wages earned or
6 income derived from an individual's business. The amount of the
7 credit and the resulting refund varies with the taxpayer's income
8 amount, the number of dependents claimed on the tax return, and the
9 filing status used. As the earned income increases, so does the
10 EIC until it peaks and then diminishes as earned income continues
11 to increase. In order to maximize the amount of EIC, one must be
12 single, "Head of Household" ("HOH") or married filing joint status,
13 have at least two qualifying children or dependents, and have
14 earned income of approximately \$12,000.

15 2. After a taxpayer has filed a tax return electronically,
16 and is entitled to a refund, a taxpayer is eligible for a Refund
17 Anticipation Loan "RAL", which allows for a taxpayer to borrow from
18 a financial institution on the tax refund due and owing to them by
19 the Internal Revenue Service. The financial institution bank
20 providing the loan check (RAL) to the claimant does a quick credit
21 check and if the IRS accepts the electronically filed tax return,
22 the bank issues a loan check (RAL) (less fees and short term
23 interest) usually that same day or the next day. The tax return is
24 "accepted" by the IRS if the filer's name and Social Security
25 Number (SSN) matches on the tax return, the dependant names and SSN
26 match, and the employer name and Employer Identification Number
27 (EIN) match. There is no determination made by the IRS as to the
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1 accuracy of the return, the wage amounts, or employer information
2 at this point. When the claimant receives the RAL check within
3 about one day of the tax return being accepted, the bank takes the
4 risk of waiting for the IRS to process the tax return (about 2-4
5 weeks). After the IRS processes the tax return, the financial
6 institution receives the tax refund to satisfy the RAL check. If a
7 taxpayer takes a RAL but then has their tax return held by the
8 Internal Revenue Service for whatever reason, or is given less of a
9 refund than the taxpayer anticipates and that amount is less than
10 the amount of the RAL then the taxpayer is responsible to repay the
11 remaining balance on the RAL. Therefore, if the taxpayer is
12 entitled to no refund and receives a RAL, the taxpayer is
13 responsible to pay the entire amount of the RAL. The financial
14 institution used in the RAL programs are federally insured
15 institutions within the meaning of Title 18, United States Code,
16 Section 20.

17 3. If the individual filing the electronic tax return does
18 not qualify by the financial institution for the instant tax refund
19 or RAL, the individual is placed into a waiting category, usually
20 for about 2-4 weeks, to then obtain a bank "Refund Anticipation
21 Check" (RAC). The RAC is a bank check, handed to the individual by
22 the tax preparation office, issued by the bank once the bank
23 receives the tax refund amount from the IRS. These checks are
24 generally printed by the tax preparation office. There are
25 processing fees for this RAC but no loan interest is charged as in
26 a RAL. The person can also have the tax refund check sent directly
27 to the person's home or bank account.

1 4. At all relevant times herein, the tax returns filed by
2 the defendant were filed in Fresno, California, State and Eastern
3 District of California.

4 5. At all relevant times herein, the Internal Revenue
5 Service is an agency of the United States.

6 II. MANNER AND MEANS OF FILING FALSE CLAIM/SCHEME TO DEFRAUD

7 6. During the above-described time period, the defendant
8 executed the filing of a false claim/scheme and artifice to defraud
9 by the following manner and means:

10 7. The defendant acquired a false W-2 which listed her true
11 name and social security number and an address for her. The W-2
12 was false in that the defendant was not employed during the
13 pertinent taxable year for the employer listed on the W-2 and did
14 not earn the wages listed from that employer. The defendant knew
15 the W-2 was materially false and fraudulent because the defendant
16 was not employed by the employer listed in the W-2 nor did she make
17 the wages listed on the W-2.

18 8. The defendant then took this false and fraudulent W-2 to
19 a tax preparation business in order to file a tax return for the
20 pertinent tax year. The return was then filed by the defendant and
21 was filed electronically. The electronic return was filed with the
22 Internal Revenue Service's Fresno Service Center.

23 9. On the date that the defendant electronically filed his
24 tax return, the defendant also applied for a Refund Anticipation
25 Loan from Santa Barbara Bank and Trust in 2006 and HSBC in 2007,
26 both federally insured institutions.

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1 III. FALSE CLAIM

2 10. On or about April 13, 2006, in the State and Eastern
3 District of California, made and presented a claim to a department
4 and agency of the United States knowing such claim to be false,
5 fictitious and fraudulent, that is, the defendant presented and
6 caused to be presented to the United States Internal Revenue
7 Service a false tax return for the tax year 2005, which return
8 requested a refund in the approximate amount of \$4,667, which the
9 defendant then and there knew was false, fictitious and fraudulent
10 in that the defendant was not eligible to receive such earned
11 income tax credit because the tax payer did not qualify for said
12 credit in said amount, all in violation of Title 18, United States
13 Code, Sections 287 and 2.

14 COUNT TWO: [18 U.S.C. §§ 287 and 2 - False Claims and Aiding
15 and Abetting]

16 The Grand Jury further charges:

17 ALLEN RANDLE,
18 defendant herein, as follows:

19 11. Paragraphs 1 through 10, inclusive of Count One, are
20 fully incorporated by reference as though fully set forth herein.

21 12. On or about January 14, 2007, in the State and Eastern
22 District of California, made and presented a claim to a department
23 and agency of the United States knowing such claim to be false,
24 fictitious and fraudulent, that is, the defendant presented and
25 caused to be presented to the United States Internal Revenue
26 Service a false tax return for the tax year 2006, which return
27 requested a refund in the approximate amount of \$6,844, which the
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1 defendant then and there knew was false, fictitious and fraudulent
2 in that the defendant was not eligible to receive such earned
3 income tax credit because the tax payer did not qualify for said
4 credit in said amount, all in violation of Title 18, United States
5 Code, Sections 287 and 2.

6

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A TRUE BILL.

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15/

FOREPERSON

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MCGREGOR W. SCOTT
11 United States Attorney

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By 
13 MARK E. CULLERS
14 Assistant U.S. Attorney
Chief, Fresno Office

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